

Amendments to the Specification

In the Specification, page 4, line 20, please make changes as shown.

Referring to Figure 2, an n⁺ doped semiconductor substrate 2 has an n- doped drift region 4 formed on top. A lightly p doped channel layer 6 is formed on top of the drift region 4, and an n⁺ source region 8 is formed on top of the channel region 6, these layers together making up semiconductor body 1. The top of the source region forms a first major surface 10 and the base of the ~~drift region 2~~ substrate 2 forms a second major surface 12 of the semiconductor body 1. The various regions may be formed by epitaxial growth or by ion implantation through the first major surface 10 as will be appreciated by those skilled in the art: This forms a semiconductor body.

In the Specification, page 7, line 5, please make changes as shown

The remainder of the processing then proceeds as in the second embodiment to provide gate elements 21 on the sidewalls of the trench adjacent to the body layer 6 but not the low doped n-layer 4. The finished device is illustrated in Figure 4.

The enhanced spacing between the gate elements 21 ~~and the drain 24~~ the drain 4 reduces the gate-drain capacitance still further.